

THE IMPACT OF THE ACCOUNTING NORMALIZATION AND HARMONIZATION ON THE PRESENTATION OF THE ACCOUNTING-FINANCIAL INFORMATION

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Abstract: In order to face some irreversible and of general concern accounting processes such as: the ground of the stock exchange capitalization, the development of the stock markets, the globalization of economies and the foundation of multi-national corporations the normalization by harmonization or by international convergence and the applications of IFRS is required.

Key words: accounting normalization, harmonization, international convergence, IFRS.

Jel codes: M41, F00, D83.